



IRS

Department of the Treasury
Internal Revenue Service

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Notice **916** (Rev. 12-2000)
Catalog Number 12993W

Taxable Fuel Inspection Notice

Internal Revenue Code section 4083(c) authorizes officials of the Internal Revenue Service to inspect, examine, or search:

- equipment used or capable of being used for the production, storage, or transportation of fuel, fuel dyes, or fuel markers;
- equipment used to determine the amount or composition of taxable fuel;
- equipment used for the dyeing or marking of fuel;
- containers used or capable of being used for the production, storage, or transportation of fuel, fuel dyes, or fuel markers; and
- books and records kept to determine excise tax liability under Internal Revenue Code section 4081.

Officials may detain any vehicle or train to inspect its fuel propulsion tanks.

Officials may detain any vehicle, train, or marine transport vessel to inspect its fuel cargo storage tanks.

Officials may take and remove samples of fuel to determine the composition of the fuel.

The Internal Revenue Service may fine any person who doesn't allow an authorized inspection. The fine is \$1,000 for each refusal. The fine is in addition to the manufacturer's tax on taxable fuel and the penalty for the misuse of dyed fuel.
